

December 3, 2020

Hello Friends, Clients, and Colleagues-

Can you believe in less than a month 2020 will be over? Despite the challenges this year has brought, we *have* noticed some good things such as:

-families spending more time together playing games, working on puzzles, cooking, etc....

-enjoying the mild Texas weather by cycling, running, and walking

-both employers and employees have become experts in “pivoting” by changing courses and learning new skills

-taking the opportunity to learn new hobbies, skills, or trades

Although we want to see a much different year come January, we are hopeful these positive practices continue into 2021. Wishing you and your family a wonderful Christmas and New Year!

2020 December Newsletter

Families First Coronavirus Response Act (“FFCRA”) Reminder – Don’t Forget!

The Emergency Paid Sick Leave and the Emergency Family Medical Leave Expansion expires on December 31st with no word on if they will be extended. In the meantime, if employees are absent due to a COVID-19 related reason, such as taking care of themselves or others due to COVID -19, including school closures, the employee may be eligible for benefits under the programs until the end of the year. For information on the FFCRA Act, contact us at info@humanresourcesolutionsllc.com

Can Employers require Employees to take the COVID-19 Vaccine?

When the COVID-19 vaccine becomes available, can an employer require employees to take the vaccine? Until further guidance by the EEOC, employers

should encourage employees to get the vaccine, instead of making it a requirement. A thorough, objective policy should be communicated based on business necessity and the policy should be applied consistently.

Items to include in the policy;

- What will be the repercussions if an employee refuses to take the vaccine?
- How will employees that ask for a waiver from vaccine requirements for a religious or disability accommodation be handled?
- How will time off be handled if an employee has an adverse effect from taking the vaccine?
- If documentation is required that the employee took the vaccine, how will privacy be maintained regarding the employee's medical records?
- Is an outside company or designated person available to keep the records of the employees that took the vaccine to ensure the most privacy?

We expect to hear more about the Covid-19 vaccine guidelines for employers in the next few months; however, employers should start thinking about their policy. You can contact us at info@humanresourcesolutionsllc.com to help develop a policy.

Unemployment Claims—Watch out for Fraud

Since the beginning of the COVID-19 pandemic, fraudulent unemployment claims have been increasing. In July, the FBI alerted employers about the rise in fraudulent unemployment claims. Stolen identity information is being used for unemployment benefits using the names and personal information of employees who have not lost their jobs.

It is important for employers to monitor and confirm the legitimacy of claims. Employers can take the following actions to help prevent fraudulent unemployment claims from being paid:

- **Be alert** – Ask employees to report fraudulent benefit claims as soon as they learn of them. Employees should pay careful attention to information they receive related to unemployment benefits, especially if they have not applied for benefits.

- **Notify employees quickly** – If an unemployment application is received on a current employee, contact the employee to confirm if they filed a claim for unemployment benefits.
- **Report the fraud** – Both the employer and the employee should work together to quickly notify both the state unemployment benefits agency and the local police department of the fraud.
- **Address identity theft** – A fraudulent unemployment claim is a sign that an employee's sensitive personal information is available to criminals. Employees should file a report with the Federal Trade Commission (FTC) and notify major credit bureaus, as well as review their credit report and request fraud alerts be established on their accounts.
- **Review IT security** – Employers should consult with their IT department to confirm that databases containing employee information have not been compromised.

Employers have the responsibility to assist their employees whose personal information has been stolen. The Department of Labor provides information on how to report unemployment fraud in each state. The site is; [U.S. Department of Labor Offers Fraud Prevention Resources To Enhance Integrity of Unemployment Insurance Programs | U.S. Department of Labor \(dol.gov\)](#)

2020 Year-End Checklist

As we approach year-end, we recommend the following tasks be completed before the last payroll is processed.

- Remind employees and contractors to verify any name, and business addresses as well as Social Security or EIN numbers.
- Do any Social Security numbers need to be corrected before year-end?
- Has all 2020 income been included in the payroll for employees?
- Verify all taxable Fringe Benefits are included as taxable income, if required. The IRS Publication 15-B provides guidance on taxable and non-taxable compensation.
- If the unemployment rate has changed for the current year, confirm the rate is correct so the proper tax liability is calculated and paid.

- Process the last payroll in the tax year in which compensation should be recorded.
- If an employee received pay under the Families First Coronavirus Response Act (“FFCRA”), either Paid Sick Leave or Child Care Leave, verify the information in the payroll system is correct.
- Review Sick Leave or Vacation Time (PTO) balances for employees to ensure the carry over amount is correct.
- If a Third Party is used for Sick Pay payments (WC, STD, LTD), verify the Third Party will be submitting the W-2’s.
- If a 401(k) or other retirement plan is offered, complete year-end audits on contributions and match calculations.
- If Group Life Insurance is offered in amounts greater than \$50,000 for employees and \$2,000 for dependents, confirm the taxable income been included in the employee’s current year pay.
- Run final year-end reports after the last payroll of the year has been processed and before the first payroll of the new year is processed. Reports include an employee list(active and terminations), year-end compensation and benefit amounts and payroll changes throughout the year.

For any questions on year-end processing, contact us at info@humanresourcesolutionsllc.com

Important Deadlines for December

- **Tuesday, December 15:** Open enrollment period ends for 2021 health insurance plans for individuals through the Marketplace
- **Friday, December 25:** Christmas Day
- **Friday, December 31:** Distribute annual Women’s Health and Cancer Rights Act, Premium’s Assistance under Medicaid, or the Children’s Health Insurance Program notices.

Now that you have got the most important dates for 2020 on the calendar, it is time to relax and enjoy the holidays!

For help with any of your human resource and benefit needs, a free one-hour consultation or information on any of the above items, please contact info@humanresourcesolutionsllc.com

Human Resource Solutions, LLC

Someone you can lean on.

This newsletter is intended to provide general guidance about recent topics in Human Resources. It is not a legal opinion. For answers to your specific questions, please consult with counsel.